EMFULENI
LOCAL MUNICIPALITY

Vaal River City, the Cradle of Human Rights

RATES BY-LAWS TO GIVE EFFECT TO PROPERTY RATES POLICY

RATES BY-LAWS

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PREAMBLE

WHEREAS Section 229(1) of the Constitution of the Republic of South Africa authorises a municipality to impose rates on property and surcharges on fees for services provided by or on behalf of the municipality;

AND WHEREAS section 3 of the Local Government: Municipal Property Rates Act, 2004 (No 6 of 2004), a municipality must adopt a policy consistent with the Act on the levying of rates on rateable property in the municipality;

AND WHEREAS section 6 of the Local Government: Municipal Property Rates Act, 2004 (No 6 of 2004) requires a municipality to adopt by-laws to give effect to the implementation of its rates policy: the by-laws may differentiate between the different categories of properties and different categories of owners of properties liable for payment of rates;

AND WHEREAS section 13 of the Local Government: Municipal Systems Act, 2000 read with section 162 of the Constitution requires a municipality to promulgate municipal by-laws by publishing them in the gazette of the relevant province.

NOW therefore be it enacted by the Council of Emfuleni Municipality, as follows:

1.   DEFINITIONS

In this by-laws, any word or expression to which a meaning has been assigned in the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) shall bear the same meaning in these by-laws and unless the context indicates otherwise-

"Municipality" means the municipal council for the municipal jurisdiction area of Emfuleni Local Municipality;

"Credit Control and Debt Collection Policy" means the Municipalities Credit Control and Debt Collection Policy as required by sections 96(b) and 97 of the Local Government: Municipal Systems Act, 32 of 2000;

"Rate" or "rates" means a municipal rate as envisaged in section 229 of the Constitution of the Republic of South Africa.

"Rates Policy" means the rates policy adopted by the Council of the Municipality from time to time, contemplated in chapter 2 of the Property Rates Act and which is consistent with the Local Government: Municipal Property Rates Act, Act no. 6 of 2004 as amended.

"Property Rates Act" means the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004);

2. OBJECTS

The object of this by-law is to give effect to the implementation of the Rates Policy as contemplated in section 6 of the Property Rates Act.

3. ADOPTION AND IMPLEMENTATION OF PROPERTY RATES POLICY

3.1 The municipality shall adopt and implement a rates policy consistent with the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) on the levying of rates on rateable property in the municipality and

3.2 The municipality shall not be entitled to levy rates other than in terms of a valid rates policy.

4. CONTENTS OF PROPERTY RATES POLICY

The municipality's property rates policy shall inter alia:

4.1 Apply to all rates levied by the municipality pursuant to the adoption of the municipality's annual budget;

4.2 Comply with the requirements for:-

(a) the adoption and contents of a property rates policy specified in section 3 of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004);

(b) the process of community participation specified in section 4 of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004);

(c) the annual review of a rates policy specified in section 5 of the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004);

4.3 Provided for principles, criteria and implementation measures consistent with the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) for the levying of rates which the municipality may adopt and

4.4 Provide for enforcement mechanisms that are consistent with the Property Rates Act and Local Government: Municipal Systems Act, 2000 as well as enforcement mechanisms contained in the Credit Control and Debt Collection Policy.

5. ENFORCEMENT OF PROPERTY RATES POLICY

The municipality's property rates policy shall be enforced through the Credit Control and Debt Collection Policy and any further enforcement mechanisms stipulated in the municipality's Property Rates Policy.

6. SHORT TITLE AND COMMENCEMENT

This By-Law is called the Rates By-law, and takes effect as from 1 July 2017.